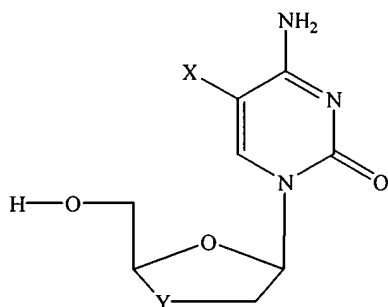


Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claim 1 (Currently Amended): A process for the resolution of a compound of Formula A:



FORMULA A

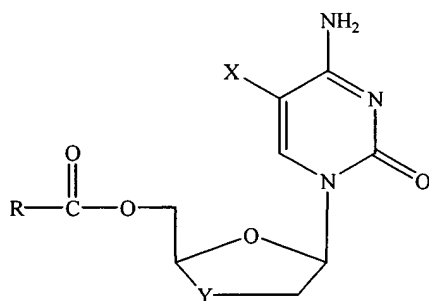
wherein:

X = F;

Y = S;

wherein the process comprises the steps of:

- (a) dispersing an enantiomeric mixture of a compound of Formula B



FORMULA B

wherein:

R is C₁ - C₈ alkyl, alkenyl, or alkynyl

X = F;

Y = S

at a concentration of between about 1 and about 25% (weight/volume of ~~the~~ a non-homogeneous system), in an organic solvent system to produce an organic component;

- (b) providing an aqueous solvent system to produce an aqueous component; and
- (c) contacting said the organic component and ~~said the~~ aqueous component to form a non-homogeneous system, under conditions which permit the resolution of the mixture with a hydrolase enzyme to produce a chiral non-racemic ester of Formula B and a non-racemic alcohol of Formula A
wherein said hydrolase enzyme is dispersed in either said organic component, said aqueous component or said non-homogeneous system.

Claim 2 (Previously presented): The process of claim 1, wherein the compound of Formula B is 2-butyryloxymethyl-5-(5-fluorocytosin-1-yl)-1,3-oxathiolane.

Claim 3(Canceled)

Claim 4 (Currently Amended): The process of claim 2, wherein ~~the compound of Formula B is 2 butyryloxy methyl 5 (5 fluorocytosin 1 yl) 1,3 oxathiolane, said process comprising the steps of:~~

- ~~(a) dispersing an enantiomeric mixture of said 2 butyryloxymethyl 5 (5 fluorocytosin 1 yl) 1, 3 oxathiolane at a concentration of between about 1 and about 25% (weight/volume of the non homogeneous system), in an organic solvent system to produce an organic component;~~
- ~~(b) providing an aqueous solvent system to produce an aqueous component; and~~
- ~~(c) contacting said organic component and said aqueous component to form a non-homogeneous system, under conditions which permit the enantioselective conversion of one enantiomeric form of said enantiomeric mixture to the corresponding alcohol;~~

~~wherein said hydrolase enzyme is dispersed in either said organic component, said aqueous component or said non-homogeneous system;~~

~~such that said the~~ organic component comprises between about 5 and about 90% of said the non-homogeneous system; and

said the non-homogeneous system also comprises between about 1 and about 20% of surfactant; and

~~said surfactant concentration is calculated based on the volume of said non-homogeneous system.~~

Claim 5 (Currently Amended): The process according to any one of claims 1, 2,~~3~~ or 4, wherein ~~said~~ the hydrolase enzyme is selected from the group consisting of porcine liver esterase, porcine pancreatic lipase, *Pseudomonas species* lipase, *Aspergillus niger* lipase and subtilisin.

Claim 6 (Currently Amended): The process according to claim 5, wherein ~~said~~ the hydrolase enzyme is a crosslinked enzyme crystal.

Claim 7 (Currently Amended): The process according to claim 6, wherein ~~said~~ the crosslinked enzyme crystal is crosslinked with glutaraldehyde.

Claim 8 (Currently Amended): The process according to claim 5, wherein ~~said~~ the hydrolase enzyme is an immobilized enzyme.

Claim 9 (Currently Amended): The process according to claim 5, wherein ~~said~~ the hydrolase enzyme is a soluble enzyme.

Claim 10 (Currently Amended): The process according to claim 5, wherein ~~said~~ the hydrolase enzyme is porcine liver esterase.

Claim 11 (Currently Amended): The process according to any one of claims 1, 2,~~3~~ or 4, wherein ~~said~~ the chiral non-racemic ester is isolated from ~~said~~ the organic component.

Claim 12 (Currently Amended): The process according to any one of claims 1, 2,~~3~~ or 4, wherein ~~said~~ the chiral non-racemic alcohol is isolated from ~~said~~ the aqueous component.

Claim 13 (canceled)

Claim 14 (canceled)

Claim 15 (Currently Amended): The process according to any one of claims 1, 2,~~3~~ or 4, wherein ~~said~~ the enantiomeric mixture is dispersed in ~~said~~ the organic component to a concentration of between about 5% to about 15%.

Claim 16 (Currently Amended): The process according to any one of claims 1, 2,~~3~~ or 4, wherein ~~said~~ the enantiomeric mixture is dispersed in ~~said~~ the organic component to a concentration of between about 1% to about 5%.

- Claim 17 (Currently Amended): The process according to any one of claims 1 or 2, wherein ~~said~~ the enantiomeric mixture is dispersed in ~~said~~ the organic component to a concentration of between about 10% to about 20%.
- Claim 18 (Currently Amended): The process according to any one of claims 1, 2, ~~3~~ or 4, wherein ~~said~~ the organic component comprises ~~[[a]]~~ not more than about 50% water miscible organic solvent.
- Claim 19 (Currently Amended): The process according to claim 18, wherein ~~said~~ the organic component comprises one or more solvents selected from the group consisting of C₄-C₈ alcohols, nitromethane, dichloromethane, toluene, methyl isobutyl ketone, tert-butyl acetate and alkanes.
- Claim 20 (Currently Amended): The process according to claim 19, wherein ~~said~~ the organic component comprises one or both of n-amyl alcohol and 3-methyl-3-pentanol.
- Claim 21 (Currently Amended): The process according to claim 4, wherein ~~said~~ the surfactant is selected ~~from~~ from the group consisting of cationic surfactants, anionic surfactants and non-ionic surfactants.
- Claim 22 (Currently Amended): The process according to claim 21, wherein ~~said~~ the surfactant is selected from the group consisting of Tween 20TM, Tween 80TM, PrionexTM, Teepol HB7TM, Tergitol TMN-6TM, Tergitol TMN-10TM, Tergitol NP-4TM, Tergitol 15-S-3TM, Igepal CA-630TM, TyloxapolTM, Glucode-oxycholic acid, octyl β -gluco-pyranoside, dioctyl sulfosuccinate, and deoxycholic acid.
- Claim 23 (Currently Amended): The process according to claim 22, wherein ~~said~~ the surfactant is Tween-80TM.
- Claim 24 (Currently Amended): The process according to claim 22, wherein ~~said~~ the surfactant is dioctyl sulfosuccinate.
- Claim 25 (Currently Amended): The process according to claim 4, wherein ~~said~~ the surfactant is added to ~~said~~ the organic component.
- Claim 26 (Currently Amended): The process according to claim 4, wherein ~~said~~ the surfactant is added to ~~said~~ the aqueous component.

Claim 27 (Currently Amended): The process according to claim 4, wherein ~~said~~ the surfactant is added to said non-homogeneous system.

Claim 28 (Currently Amended): The process according to claim 4, wherein ~~said~~ the surfactant is formulated with ~~said~~ the hydrolase enzyme.

Claim 29 (Currently Amended): The process according to any one of claims 1, 2, ~~3~~ or 4, wherein ~~said~~ the aqueous solvent system comprises water and excipients selected from the group consisting of buffering salts, alkalizing agents, anti-microbial preservatives, stabilizers, filtering aids, co-enzymes, excipients that facilitate dispersion and excipients that facilitate function of the enzyme.

Claim 30 (Currently Amended): The process according to claim 29, wherein ~~said~~ the aqueous solvent system comprises water buffered with phosphate buffer at a pH of greater than about 7.

Claim 31 (Currently Amended): The process according to claim 29, wherein ~~said~~ the aqueous solvent system comprises water buffered with 2-amino-2-(hydroxymethyl)-1,3-propanediol or TRIS™.

Claim 32 (Currently Amended): The process according to any one of claims 1, 2, ~~3~~ or 4, wherein ~~said~~ the conditions which permit the resolution ~~enantioselective conversion of one enantiomeric form of said enantiomeric mixture to the corresponding alcohol~~ comprise a temperature of between about 5°C and about 45°C.

Claim 33 – 60 (cancelled)